

Exhibit “C”

Werkheiser, Gregory

From: Werkheiser, Gregory
Sent: Friday, September 22, 2006 2:02 PM
To: 'Robert K Alber'
Subject: RE: Alber v. Traub, Bonacquist & Fox LLP, et al., Civil Action Nos. 05-830(KAJ) and 05-831(KAJ)

Mr. Alber,

Thank you for your response. I understand by your response that you are agreeable to modifying the briefing schedule in the manner described in our September 20, 2006 letter to the District Court, subject only to the further change that the briefing schedule be extended by an additional seven (7) days to allow you one additional week to submit your opening brief. Thus, the modified briefing schedule would be as follows:

- Mr. Alber shall file his opening brief in support of the Alber Appeal on or before October 4, 2006.
- Appellees Traub, Bonacquist & Fox LLP, Barry Gold, Morris Nichols, Post-Effective Date Committee of EBC I, Inc. and the United States Trustee shall each file their respective answering briefs on or before October 18, 2006. Morris Nichols' answering brief shall double as its opening brief in support of the MNAT Cross-Appeal.
- Mr. Alber shall file any reply brief in support of the Alber Appeal on or before October 25, 2006. Mr. Alber's reply brief shall also double as his answering brief in opposition to the MNAT Cross-Appeal.
- Morris Nichols shall file any reply brief in support of the MNAT Cross-Appeal on or before November 1, 2006.

Morris Nichols agrees to your request and to briefing on the above schedule. I have solicited the views to the other parties to the appeal and understand that they are also in agreement with the above briefing schedule.

Please note that ultimately the Court, and not Morris Nichols or any of the other parties, controls the briefing schedule. I will undertake to notify the Court of our agreement to the above briefing schedule, but I cannot promise you that the Court, in fact, will modify the briefing schedule as requested. Thank you.

Gregory W. Werkheiser
MORRIS, NICHOLS, ARSHT & TUNNELL LLP
Chase Manhattan Centre, 18th Floor
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899-1347

Main: 302.658.9200
Direct Dial: 302.351.9229
Fax: 302.425.4663

Please note that effective as of January 1, 2006, my direct dial telephone number changed from 302.575.7229 to 302.351.9229. Our main telephone number and my fax number have not changed. Thank you.

M | N | A | T |

-----Original Message-----

From: Robert K Alber [mailto:condo28@mail.com]
Sent: Friday, September 22, 2006 1:46 PM
To: Werkheiser, Gregory
Cc: Robert K Alber
Subject: RE: Alber v. Traub, Bonacquist & Fox LLP, et al., Civil Action Nos. 05-830(KAJ) and 05-831(KAJ)

Dear Mr.. Werkheiser,

I'm on the road, in a hotel, and although I did receive your 1st email I missed the time frame, dictated by you, to reply by phone – 2: pm yesterday. The only objection I have is the time frame imposed by the Judge's Order. Since I'm forced to compose my brief while on the road I'd like the dates moved up by seven (7) days.

I'm writing my own letter to the Court requesting the additional time but perhaps you would be amenable to this change. So if you would please reply to this email, or the phone message I left you, as soon as is practicable, I'd appreciate it.

If we can work this out, perhaps by teleconference with the Court, it would be preferable and take up less of the Court's time (as I see it).

You can reach me at: (928) 279-6244

Regards,

Robert K Alber
eToys Shareholder
Pro Se

-----Original Message-----

From: Werkheiser, Gregory [mailto:GWerkheiser@MNAT.com]
Sent: Thursday, September 21, 2006 11:24 AM
To: Robert K Alber
Cc: Barry Gold - Mark Minuti, ESQ; TB&F - Susan Balaschak, ESQ; TB&F - Ronald Sussman, ESQ; TB&F - James Garrity, ESQ; Barry Gold - G. David Dean, ESQ; TB&F - Paul Traub, ESQ; U.S. Trustee - Mark S. Kenney; TB&F - Fredrick B. Rosner, ESQ; Abbott, Derek; Dehney, Robert
Subject: RE: Alber v. Traub, Bonacquist & Fox LLP, et al., Civil Action Nos. 05-830(KAJ) and 05-831(KAJ)
Importance: High

Attached please find our letter to Judge Jordan, which was filed a few minutes ago. Thank you.

Gregory W. Werkheiser

MORRIS, NICHOLS, ARSHT & TUNNELL LLP
 Chase Manhattan Centre, 18th Floor
 1201 North Market Street
 P.O. Box 1347
 Wilmington, DE 19899-1347

Main: 302.658.9200
 Direct Dial: 302.351.9229
 Fax: 302.425.4663

Please note that effective as of January 1, 2006, my direct dial telephone number changed from 302.575.7229 to 302.351.9229. Our main telephone number and my fax number have not changed. Thank you.

M | N | A | T |

<<001.PDF>>

-----Original Message-----

From: Werkheiser, Gregory
Sent: Wednesday, September 20, 2006 12:29 PM
To: 'Robert K Alber'
Cc: 'Barry Gold - Mark Minuti, ESQ'; 'TB&F - Susan Balaschak, ESQ'; 'TB&F - Ronald Sussman, ESQ'; 'TB&F - James Garrity, ESQ'; 'Barry Gold - G. David Dean, ESQ'; 'TB&F - Paul Traub, ESQ'; 'U.S. Trustee - Mark S. Kenney'; 'TB&F - Fredrick B. Rosner, ESQ'; Abbott, Derek; Dehney, Robert
Subject: Alber v. Traub, Bonacquist & Fox LLP, et al., Civil Action Nos. 05-830(KAJ) and 05-831(KAJ)
Importance: High

Mr. Alber,

I write concerning the two scheduling orders recently entered by the Delaware District Court in your appeal, Civil Action No. 05-0830 (KAJ) (the "Alber Appeal"), and the cross-appeal of Morris, Nichols, Arsh & Tunnell LLP ("Morris Nichols"), Civil Action No. 05-831 (KAJ) (the "MNAT Cross-Appeal"). Copies of the scheduling orders are attached for your reference.

Both scheduling orders provide: "[A]ppellant's opening brief shall be filed on or before September 27, 2006; appellees' answering brief shall be filed on or before October 11, 2006; and appellant's reply brief shall be filed on or before October 18, 2006."

It is clear to us that you are the "appellant" referred to in the scheduling order for the Alber Appeal; however, it is not clear whether the Court was referring to you or to Morris Nichols as the "appellant" in the scheduling order for the MNAT Cross-Appeal.

In any event, the scheduling order for the MNAT Cross-Appeal is inconsistent with Bankruptcy Rule 8009(a) to the extent that it is read to require Morris Nichols to present issues and argument related to the MNAT-Cross Appeal at that the same time you are filing your opening brief in the Alber Appeal. In describing the duties of an appellee to file an answering brief within 15 days after the appellant files its opening brief, Bankruptcy Rule 8009(a)(2) provides: "If the appellee has filed a cross appeal, the [answering] brief of the appellee shall contain the issues and argument pertinent to the cross appeal,"

denominated as such, and the response to the brief of the appellant."

Additionally, Bankruptcy Rule 8009(a)(3) provides: "[I]f the appellee has cross-appealed, the appellee may file and serve a reply brief to the response of the appellant to the issues presented in the cross appeal within 10 days after service of the reply brief of the appellant." We believe that the scheduling order should recognize Morris Nichols' right to file a reply brief in support of the MNAT Cross-Appeal.

We believe that the Court did not intend by the scheduling orders to modify the normal order of briefing in appeals such as these where a cross-appeal is pending or to eliminate Morris Nichols' right to file a reply brief in support of the MNAT Cross-Appeal. Accordingly, Morris Nichols intends to seek clarification from the Court of the scheduling orders' meaning insofar as they relate to the MNAT Cross-Appeal.

We believe that this should not be a controversial issue and therefore request that you consent to the clarification of the scheduling orders as set forth above. Please notify us by 2:00 p.m. (Eastern Time) tomorrow, Thursday, September 21, 2006, whether you consent to the clarification of the scheduling orders in the manner described above. Thank you.

Gregory W. Werkheiser
MORRIS, NICHOLS, ARSHT & TUNNELL LLP
Chase Manhattan Centre, 18th Floor
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899-1347

Main: 302.658.9200
Direct Dial: 302.351.9229
Fax: 302.425.4663

Please note that effective as of January 1, 2006, my direct dial telephone number changed from 302.575.7229 to 302.351.9229. Our main telephone number and my fax number have not changed. Thank you.

M | N | A | T |

<< File: eToysAppealSchedule2.pdf >> << File: eToysAppealSchedule1.pdf >>